

The Vehicle Use Tax is a privilege tax imposed on the privilege of using, in this State, motor vehicles of the First and Second Divisions, motorcycles, motor driven cycles and motorized pedalcycles. See 86 Ill. Adm. Code 1151.101(a). (This is a GIL).

June 30, 2004

Dear Xxxxx:

This letter is in response to your letter dated April 1, 2004, in which you request information. The Department issues two types of letter rulings. Private Letter Rulings ("PLRs") are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. Persons seeking PLRs must comply with the procedures for PLRs found in the Department's regulations at 2 Ill. Adm. Code 1200.110. The purpose of a General Information Letter ("GIL") is to direct taxpayers to Department regulations or other sources of information regarding the topic about which they have inquired. A GIL is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120. You may access our website at [www.ILTAX.com](http://www.ILTAX.com) to review regulations, letter rulings and other types of information relevant to your inquiry.

The nature of your inquiry and the information you have provided require that we respond with a GIL. In your letter you have stated and made inquiry as follows:

I am a United States citizen and bought a used American made Chevrolet pick-up truck in an auction at British Columbia in Canada. I brought this vehicle by driving, from Canada to CITY. Well I paid the provincial tax, which is as state tax for British Columbia and the Federal tax for Canada. This pick-up is imported and why should I pay sale tax to registrar, in Illinois, when the said vehicle was not sold in Illinois. Could you please indicate as on which page and at what section it is written that I am laible to pay sale tax, when the vehicale was not bought in Illinois.

For general information purposes, Use Tax is imposed on the privilege of using, in this State, any kind of tangible personal property that is purchased anywhere at retail from a retailer. See 86 Ill. Adm. Code 150.101. If you did not remit this tax to a retailer registered to remit it to the State of Illinois, you will be required to self-assess and remit it to Illinois yourself.

Section 10 of the Use Tax Act, 35 ILCS 105/10, provides that a purchaser of a motor vehicle from an out-of-State retailer shall file a return (Form RUT-25, Motor Vehicle Use tax Return) with the Department and remit the proper amount of tax due on the selling price of the motor vehicle within 30 days after such motor vehicle is brought into this State for use. The car cannot be titled or registered unless payment is first made. Illinois does not provide for a credit for taxes paid to a foreign country. See 86 Ill. Adm. Code 150.310(a)(3).

I hope this information is helpful. If you require additional information, please visit our website at [www.ILTAX.com](http://www.ILTAX.com) or contact the Department's Taxpayer Information Division at (217) 782-3336. If you are not under audit and you wish to obtain a binding PLR regarding your factual situation, please submit a request conforming to the requirements of 2 Ill. Adm. Code 1200.110 (b).

Very truly yours,

Edwin E. Boggess  
Associate Counsel

EEB:msk